




## DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

SUBJECT <b>REQUEST FOR BUDGET TRANSFERS</b>	POLICY NO. <b>803.01</b>	EFFECTIVE DATE <b>01/01/2005</b>	PAGE <b>1 of 2</b>
APPROVED BY:  Director	SUPERSEDES <b>403.1</b> <b>01/01/2005</b>	ORIGINAL ISSUE DATE <b>03/29/1988</b>	DISTRIBUTION LEVEL(S) <b>1</b>

### PURPOSE

- 1.1 To establish and maintain procedures for the control of internal budgetary transfers through the preparation and processing of Form 403 (Attachment I).

### BACKGROUND

- 2.1 Personnel, services/supplies, and/or equipment costs are sometimes provided and charged to clinics or areas other than originally budgeted. A transfer of budgeted dollars may be necessary to fund these costs. The procedures listed below shall be used in requesting budget transfers from one CAPS (Countywide Accounting and Purchasing System) cost center to another or from one expenditure category (CAPS minor object) to another.

### POLICY

- 3.1 The guidelines outlined in this policy shall be followed when requesting internal budget transfers.
- 3.2 Each fiscal year, the Board-Adopted Budget appropriations for the Department of Mental Health (DMH) will be identified to the Cost Center level by the Budget and Reimbursement Division. Form 403 transfers should be based on this initial allocation.
- 3.3 Form 403 shall be used only for funds currently budgeted. Increases/decreases to the DMH budgeted funds must first be approved by the Board of Supervisors.
- 3.4 Form 403 will only be processed for amounts of \$500 or more; costs should not be arbitrarily combined to a total of \$500 or more.
- 3.5 Budget transfers between CAPS MAJOR object codes (Example: Salaries to services/supplies or services/supplies to fixed assets) require CAO approval. As a result, processing and approval of these budget transfers may be significantly delayed.



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### **PROCEDURE**

- 4.1 Complete all necessary items of the Form 403 according to the instructions (Attachment II) and as indicated by the circled letters on the sample form (Attachment III) prior to submission to the Budget and Reimbursement Division.
- 4.2 DETAILED JUSTIFICATION must be provided on the Form 403 to facilitate processing. Attach all pertinent letters and supporting documentation; documentation should support the requested amount of the justification.
- 4.3 Submit the original completed Form 403 and all supporting documentation to the Budget and Reimbursement Division.
- 4.4 The Budget and Reimbursement Division will process the Form 403 and return a copy of the processed form to the requesting unit.

### **AUTHORITY**

Department of Mental Health Policy

### **ATTACHMENTS**

[Attachment I Form 403](#)  
[Attachment II Instructions](#)  
[Attachment III Sample Form](#)

### **REVIEW DATE**

This policy shall be reviewed on or before January 2010.